

**Declaration for Utility Continuation-In-Part Patent Application
(37 CFR 1.63) and Power of Attorney**

Attorney Docket Number: DOL07201
First Named Inventor: James W. Fosgate

As a below named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name. I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Method for Deriving at Least Three Audio Signals from Two Input Audio Signals

the specification of which was filed with the U.S. Patent and Trademark Office on March 22, 2000 and assigned serial number 09/532,711. The application is a continuation-in-part of U.S. Patent Application S.N. 09/454,810, filed December 3, 1999.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims. I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56.

As a named inventor, I hereby appoint the following registered practitioners to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith:

Thomas A. Gallagher (Reg. No. 24,815)
David N. Lathrop (Reg. No. 34,655)
Timothy J. Lane (Reg. No. 41,927)

Direct all correspondence to:

Thomas A. Gallagher
Gallagher & Lathrop,
A Professional Corporation
601 California Street, Suite 1111
San Francisco, CA 94108-2805

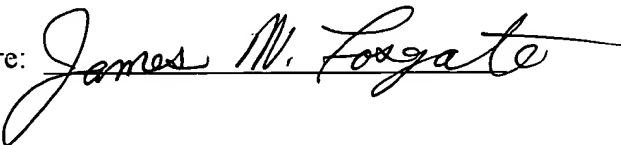
Telephone: ... (415) 989-8080
Fax: (415) 989-0910

Declaration of James W. Fosgate

Attorney Docket Number DOL07201

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Given Name: James W.
Surname: Fosgate

Inventor's Signature: 

Date: 7-20 — , 2000

Residence: Heber City, Utah, U.S.A.

Citizenship: U.S.A.

Post Office Address: 4750 E 1200S POB 564, Heber City, Utah 84032, U.S.A.